

August 26, 1997

Memorandum

To: Bureau Chief Financial Officers

From: R. Schuyler Leshner
Deputy Chief Financial Officer

Subject: Guidance on the Preparation of Fiscal Year 1997 Annual Financial Reports

The guidance for the preparation of the fiscal year 1997 annual financial reports is presented in attachments to this memorandum. This guidance is based on existing Federal accounting guidance, including recently issued standards published by the Federal Accounting Standards Advisory Board.

The Attachments to this memorandum are as follows:

- Attachment A presents the guidance for the preparation of fiscal year 1997 financial reports, along with instructions for electronic submission of year end financial data.
- Attachment B presents the Planning Data Request, which summarizes the information the Office of Financial Management (PFM) will need for coordinating bureau-level and Department-wide financial reports. Among other things, the information requested will provide PFM with the data needed to request waivers of certain 94-01 provisions from OMB. This information should be discussed with the OIG auditors before submitting it to PFM. The Planning Data Request should be received by Monday, September 15, 1997.
- Attachment C is a sample Planning Data Request completed by PFM. This has been attached for your information.
- Attachment D presents the Financial Information Data Request for information needed for the preparation of the Consolidated financial statements, footnotes and stewardship statements. The data request includes Intra-Department Elimination Data and various data needed for the preparation of the Notes to the Financial Data. This data should reflect audited bureau financial data after all intra-bureau eliminations and audit adjustments. This data must be submitted to PFM no later than Friday, December 19, 1997. In all probability, the data requested for the footnotes will be nearly identical to that generated for the inclusion in the bureau footnotes.

Detailed instructions for the Planning Data Request and Financial Information Data Request are provided in Attachment A. A Word Perfect 6.1 file containing the Planning Data Request and an Excel spreadsheet file containing the Financial Information Data Request will be sent to each finance officer by E-mail.

Please contact Debra Carey at 202-208-5542 if you need these files in another format or if you have any questions. Thank you for your assistance.

Attachments

cc: Bureau Deputy Chief Financial Officers
Bureau Finance Officers
SACAT
Assistant IG for Audits

bcc: Henry Blum, BLM
Julie Cheney, WASC-W
Curtis Crider, OIG
Wayne Howard
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